

Article - Tax - Property

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§7–106.

(a) Except for real property owned by the federal government, real property that is exempt by law from the property tax shall be assessed under this article and in the manner required by the Director.

(b) The assessments of exempt real property shall be maintained in the records of the Department and of the supervisor in each county in which the exempt property is located.

(c) For the purpose of distributing State funds, the assessments of exempt property may not be included in the total assessment of all property.

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